

WORKERS' COMPENSATION DIVISION[876]

Adopted and Filed

Pursuant to the authority of Iowa Code section 86.8, the Workers' Compensation Commissioner hereby amends Chapter 8, "Substantive and Interpretive Rules," Iowa Administrative Code.

This amendment updates references to the tables which determine payroll taxes, as required by Iowa Code section 85.61(6).

Notice of Intended Action was published on February 15, 2017, as **ARC 2940C**. No comments were received. The rule was on the agenda for the Administrative Rules Review Committee meeting on March 10, 2017, and no questions or comments were received during the meeting. This amendment is identical to the amendment published under Notice of Intended Action.

This amendment will have no fiscal impact on the state of Iowa.

This amendment will have no impact on small business within the meaning of Iowa Code section 17A.4A.

This amendment does not include a waiver provision because rule 876—12.4(17A) provides the specified situations for waiver of Workers' Compensation Division rules.

After analysis and review of this rule making, no impact on jobs has been found.

This amendment is intended to implement Iowa Code section 85.61(6).

This amendment will become effective May 31, 2017.

The following amendment is adopted.

Amend rule 876—8.8(85,17A) as follows:

876—8.8(85,17A) Payroll tax tables. Tables for determining payroll taxes to be used for the period July 1, ~~2016~~ 2017, through June 30, ~~2017~~ 2018, are the tables in effect on July 1, ~~2016~~ 2017, for computation of:

1. Federal income tax withholding according to the percentage method of withholding for weekly payroll period. (Internal Revenue Service, Employer's Supplemental Tax Guide, Publication 15-A [~~2015~~ 2016].)

2. Iowa Withholding Tax Guide. (Iowa Department of Revenue Iowa Withholding Tax Rate Tables [Effective April 1, 2006].)

3. Social Security and Medicare withholding (FICA) at the rate of 7.65 percent. (Internal Revenue Service, Circular E, Employer's Tax Guide, Publication 15 [~~2015~~ 2016].)

This rule is intended to implement Iowa Code section 85.61(6).

[Filed 4/4/17, effective 5/31/17]

[Published 4/26/17]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 4/26/17.